

YAKIMA SCHOOL DISTRICT No. 7
Yakima County, Washington
September 1, 1993 Through August 31, 1994

Schedule Of Findings

1. School Enrollment Reports Should Be Accurate

- a. During our audit, we received a citizen complaint alleging that the district had falsely reported student enrollment for its Alternative School program to the Superintendent of Public Instruction (SPI). The allegation involved reporting years from the mid 1980s through fiscal year 1992, and the effect being that the district had inappropriately received hundreds of thousands of dollars in state funding.

As a result, we evaluated this complaint by examining SPI enrollment reports and district records for two of its Alternative School programs for fiscal year 1992. These particular programs were selected based upon information provided by the complainant. We also interviewed district personnel, past students, and relatives of past students.

Based upon this review, we determined that student enrollment was improperly reported to SPI for these programs; however, the over-reporting appears to have resulted from errors made by district personnel rather than intentional misstatements. The following over (under) reporting of full-time-equivalent (FTE) students occurred:

	Monthly FTE Over(Under) Reported
September 1991	(28.4)
October 1991	21.2
November 1991	28.2
December 1991	4.2
January 1992	(1.2)
Total Monthly FTE Over Reported	24.0

- b. We also noted that for the fiscal year ending August 31, 1994, the district over-reported four monthly FTEs in May 1994. This error resulted because students had withdrawn prior to the May count date; however, district personnel included them on the monthly SPI enrollment report.

RCW 28A.150.250 states in part:

. . . as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support, excluding excess property tax levies, will constitute a

basic allocation in dollars for each annual average full time
equivalent student enrolled

Enrollment reports are used to support the calculation of state apportionment funding received by the district. The above over-reporting resulted in the district improperly receiving approximately \$10,000.

We recommend that district personnel ensure accurate reporting of student enrollment. We further recommend the district work with SPI to resolve the misstatements noted above.